

EXHIBIT P

October 4, 2023

The Honorable Edgardo Ramos
United States District Court for the Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Ramos,

Hello, my name is Jonathan Mitrani and I am 43 years old. I was born in Brooklyn and grew up on Long Island. I went to college in the Midwest and I work with my father at our family-owned retail business in Brooklyn that has been around for 47 years. I am a father of 3 kids. I have 11-year-old boy/girl twins, [REDACTED], and I have a 6-year-old little boy named [REDACTED]. I am married to my wife, Lauren Mitrani, for close to 15 years and we live in northern New Jersey in the town of Tenafly.

I have known Seth Horowitz for just over 2 years now. We met each other through youth basketball. Seth's youngest son, [REDACTED], and my oldest son, [REDACTED], play on the same club/AAU basketball team, Hoop Dreamz. They practice 2x a week and participate in weekend tournaments throughout the entire year. I mention the frequency because, by default, I get to see Seth often. What started off at pick-up/drop-offs then turned into staying and hanging out at the practices together and then watching the games together. Seth and I, along with many other dads, all realized that hanging around and watching this great group of boys learn/play/hang together was special. And, as it turned out, I started building relationships with the other fathers including Seth who has become a close friend.

Over these past couple of years, I've gotten to know Seth's amazing wife, Lori, and his 2 other beautiful kids, [REDACTED]. I have been lucky enough to become close with Seth and learn to love and appreciate him as an individual, a dear friend but also someone who is an incredible father. To me, Seth is a wonderful example of how to be all three well - but what resonates most is how lovely he is as a dad. His connection with his son [REDACTED] inspires me on how to be with my own son, [REDACTED]. He is my example. Some people hear their children speak but actually listening to them is all the difference. Seth does *just* that. He focuses and listens to his son and respects what he has to say while also teaching [REDACTED] how to conduct himself. Just like his son [REDACTED] is an outstanding kid, I know in my heart that [REDACTED] will be just the same and it's all because of how hands-on and dedicated Seth is as their father.

Certain people act one way with their own children and then a little differently with other children, which is ok and somewhat expected. The beautiful thing here is that Seth has a way of being consistently genuine with his son and all of the other boys too. There have been several instances where our team needed a stand-in coach and Seth would immediately volunteer his time to step in and lead our boys. And being that the boys love hanging and playing together, we've even started playing in non-Hoop Dreamz tournaments for fun with Seth coaching.. Truthfully, all of the kids look forward to when Seth steps in to coach. He brings out the best in them. They love playing for him and they have always responded to his direction beautifully. He connects with them and they listen because he knows the game. This is a place where Seth shines.

In closing, I want you to know how grateful I am for having crossed paths with Seth. I genuinely appreciate his company and feel lucky to be a part of his life for many years to come so he can continue to show me what a truly amazing person he is.

Thank you,

Jonathan Mitrani